

Credit for Income Tax Paid to Another State

Your last name

Your social security number

Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions on page 13.**Part-year resident:** A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income: (1) subject to both Utah tax and tax in the other state, (2) received while domiciled in Utah, and (3) included in "Column A-Utah Income" on TC-40B. Also see Part-Year Resident Defined on page 3 of instructions.**NOTE:** You cannot file electronically if claiming credit for taxes paid to more than one state. If you claim credit for tax paid to more than one state, complete a credit calculation for each state and enter the sum of the credits on TC-40A, Part 4 using code 17.**FIRST STATE**

1. Enter only the portion of the federal adjusted gross income taxed by Utah and also the state of:	1	\$	00	Line 3 cannot be greater than 1.0000
2. Federal adjusted gross income from federal return (see line 4 instructions on page 6)	2		00	
3. Ratio of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3			
4. Utah income tax (line 21 on front of return)	4		00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00	
6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40A, Part 4, using code 17.	7	\$	00	

Keep a signed copy of the other state(s) income tax return for your records.**SECOND STATE**

1. Enter only the portion of the federal adjusted gross income taxed by Utah and also the state of:	1	\$	00	Line 3 cannot be greater than 1.0000
2. Federal adjusted gross income from federal return (see line 4 instructions on page 6)	2		00	
3. Ratio of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3			
4. Utah income tax (line 21 on front of return)	4		00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00	
6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40A, Part 4, using code 17.	7	\$	00	

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1. Enter only the portion of the federal adjusted gross income taxed by Utah and also the state of:	1	\$	00	Line 3 cannot be greater than 1.0000
2. Federal adjusted gross income from federal return (see line 4 instructions on page 6)	2		00	
3. Ratio of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3			
4. Utah income tax (line 21 on front of return)	4		00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00	
6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40A, Part 4, using code 17.	7	\$	00	

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Use additional forms, TC-40S, if claiming credit for more than three states.

Attach completed schedule to your 2008 Utah income tax return.